IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
BUILDING MATERIALS HOLDING) Case No. 09-12074 (KJC)
CORPORATION, et al., 1) Debtors.)) Jointly Administered
	Ref. Docket No. 1127, 1175+1263

CERTIFICATION OF FEE AUDITOR REGARDING FIRST INTERIM QUARTERLY FEE REQUEST OF DIRECT FEE REVIEW LLC AS THE COURT APPOINTED FEE AUDITOR

On December 11, 2009, Direct Fee Review LLC, as Court appointed fee auditor ("DFR") in the above-captioned chapter 11 cases, filed their First Monthly Fee Application for the Period from October 30, 2009 through November 30, 2009 [Docket No. 1127] (the "Monthly Fee Application"). Thereafter, On December 16, 2009, DFR filed their First Interim Quarterly Fee Request for the Period from October 30, 2009 through November 30, 2009 [Docket No. 1175] (the "Interim Fee Application," and together with the "Monthly Fee Application," the "Fee Applications"). By the Fee Applications, DFR sought approval of \$14,175.00 in fees (the "Fees") and \$18.94 in expenses (the "Expenses") to be paid in accordance with a prior order of this Court establishing procedures for interim compensation and reimbursement of expenses. The Court scheduled a hearing (the "Hearing") on the Interim Fee Application for January 5, 2010.

At the Hearing, the Court identified a fee entry dated October 30, 2009, which it questioned and allowed DFR an opportunity to respond to under certification. DFR has

DB02:9027246.1 068301.1001

The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

reviewed the entry and has deemed it to be incorrect. The entry should have reflected 0.1 hours for an amount of \$17.50. The difference between the correct time entry and the entry reflected in the Fee Applications is \$175.00. Accordingly, DFR will reduce its fee application for the period December 1, 2009 through December 17, 2009 by \$175.00.

Dated: Wilmington, Delaware January 5, 2010

DIRECT FEE REVIEW LLC

W. Joseph Dryer

5068 W. Plano Parkway

Suite 300

Plano, TX 75093

Telephone: (609) 432-3428

FEE AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION